



Tim Russell
Commissioner

State of Alabama Department of Revenue

(www.revenue.alabama.gov)

50 North Ripley Street
Montgomery, Alabama 36132

Cynthia Underwood
Assistant Commissioner
Lewis A. Easterly
Secretary

October 21, 2008

TO: ALL PERSONS, FIRMS, AND CORPORATIONS engaged in the business of leasing or renting tangible personal property in the **Town of Shorter** Alabama, and its police jurisdiction (located in Macon County)

On August 24, 2008, the governing body of the Town of Shorter adopted Ordinance No. 2008-3 changing the rates of the Town of Shorter rental tax **effective November 1, 2008**. The new rental tax rates are shown below:

Rental Tax Rates:	<u>Old Rates</u>	<u>New Rates</u>
Lease or rental of tangible personal property.....	6%	7%
Lease or rental of automotive vehicles, truck trailers, semi-trailers and house trailers.....	6%	1.5%
Lease or rental of linens and garments.....	6%	7%

If rentals/leases are made to lessees outside the corporate limits of the Town of Shorter but within the police jurisdiction, the rates of tax are one-half of those stated above.

The Law requires that Town of Shorter rental tax be collected, reported and remitted in the same manner as the State rental tax. When you file and pay electronically, the Town of Shorter rental tax is to be included on the electronic city/county tax return assigned to you (City and County Tax Return, form 9501). Simply enter the gross amounts and deductions, and all calculations will be done automatically for you. You may file these taxes online through the Internet at **www.revenue.alabama.gov/salestax/efiling.html** or by telephone by calling toll free **1-800-828-1727**. Telephone-filers should use Locality Code 9702.

Please direct all questions regarding the Town of Shorter rental tax to this office:

Alabama Department of Revenue
Sales, Use & Business Tax Division
Post Office Box 327710
Montgomery, Alabama 36132-7710
334-242-1490 or 866-576-6531